UNITED
NATIONS

A

General Assembly

Distr.
LIMITED

A/C.5/45/L.1
25 September 1990

ORIGINAL: ENGLISH

Forty-fifth session
FIFTH COMMITTEE

WORK OF THE FIFTH COMMITTEE AT THE FORTY-FIFTH SESSION

Status of documentation of the Fifth Committee

Note by the Secretariat

The attached annex lists the documentation to be presented to the Fifth Committee in the course of the current session, indicating, in each case, the document number where documents have already been issued, or the expected date of publication. This list does not, of course, include reports that may be presented by the Secretary-General on the programme budget implications of draft resolutions adopted by other Main Committees or proposed in plenary meetings.

Annex

STATUS OF DOCUMENTATION OF THE FIFTH COMMITTEE

Agenda item and subject	Documentation	Estimated date of issue
116. Financial reports and audited financial statements, and reports of the Board of Auditors		
1. (a) United Nations	A/45/5	
(i) United Nations	Vol. I and Corr.1	Issued 27 September
(ii) International Trade Center	Vol. II	Issued
(iii) United Nations University	Vol. III	Issued
(b) United Nations Development Programme (UNDP)	A/45/5/Add.1	Issued
(c) United Nations Children's Fund (UNICEF)	A/45/5/Add.2	Issued
(d) United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA)	A/45/5/Add.3	Issued
(e) United Nations Institute for Training and Research (UNITAR)	A/45/5/Add.4	Issued
(f) Voluntary funds administered by the United Nations High Commissioner for Refugees (UNHCR)	A/45/5/Add.5	Issued
(g) Fund of the United Nations Environment Programme (UNEP)	A/45/5/Add.6 and Corr.1	Issued
(h) United Nations Population Fund (UNFPA)	A/45/5/Add.7	Issued
(i) United Nations Habitat and Human Settlements Foundation (UNHHSF)	A/45/5/Add.8	Issued
2. Summary of principal findings and conclusions of the Board of Auditors on the audit of the accounts	A/45/457	Issued

Agenda item and subject	Documentation	Estimated date of issue
3. Implementation of recommendations of the Board of Auditors	A/45/509	Late September
4. General accounting framework for preparation of financial statements	A/45/537	Late September
5. Report of the Advisory Committee on Administrative and Budgetary Questions (ACABQ)	A/45/-	Early October
117. Review of the efficiency of the administrative and financial functioning of the United Nations		
Implementation of resolution 41/213	A/45/226	Issued
Proposed programme budget outline for 1992-1993	A/45/369	Issued
Compendium of mandates of subsidiary administrative and budgetary bodies	A/45/370	Issued
Electronic data-processing and new technologies	A/45/478	Early October
Report of ACABQ	A/45/-	Early October
Report of the Committee for Programme and Co-ordination (CPC) (see item 119)	A/45/16 (Part I) (Part I)/Add.1 (Part II) (Part II)/Add.1	Issued Issued Early October Early October
118. Programme budget for the biennium 1990-1991		
First report of ACABQ	A/45/7	Early October
1. Work-load standards and statistics for conference-servicing staff	A/C.5/45/1	Issued
ACABQ report	A/45/7/Add.1	Early October
2. Revised estimates under sections 3, 13 and 27	A/C.5/45/2	Issued
ACABQ report	A/45/7/Add.-	Early October

/...

READEX FICHE

Agenda item and subject	Documentation	Estimated date of issue
3. Global social development issues	A/C.5/45/4	Issued
ACABQ report	A/45/7/Add.-	Early October
4. Situation of the United Nations Institute for Disarmament Research (UNIDIR)	A/C.5/45/6	Early October
ACABQ report	A/45/7/Add.-	Mid-October
5. International Computing Centre: 1991 budget estimates	A/C.5/45/9	Early October
ACABQ report	A/45/7/Add.-	Mid-October
6. Conference services in the Economic Commission for Africa	A/C.5/45/-	Early October
ACABQ report	A/45/7/Add.-	Mid-October
7. Revised estimates resulting from ECOSOC decisions in 1990	A/C.5/45/-	Early October
ACABQ report	A/45/7/Add.-	Mid-October
8. Conference and common services at Vienna	A/C.5/45/-	Early October
ACABQ report	A/45/7/Add.-	Mid-October
9. Implementation of the optical disc system	A/C.5/45/-	Early October
ACABQ report	A/45/7/Add.-	Mid-October
10. Emoluments of members of the International Court of Justice	A/C.5.45/-	Mid-October
ACABQ report	A/45/7/Add.-	Late October
11. Construction projects at Addis Ababa and Bangkok	A/C.5/45/-	Mid-October
ACABQ report	A/45/7/Add.-	Late October

Agenda item and subject	Documentation	Estimated date of issue
12. After-service health insurance programme	A/C.5/45/-	Mid-October
ACABQ report	A/45/7/Add.-	Late October
13. Use of consultants and participants in ad hoc expert groups	A/C.5/45/-	Late October
ACABQ report	A/45/7/Add.-	Early November
14. Loan to UNIDO	A/C.5/45/-	Late October
ACABQ report	A/45/7/Add.-	Early November
15. Implementation of the integrated management information system	A/C.5/45/-	Late October
ACABQ report	A/45/7/Add.-	Early November
16. Reimbursement of the cost of accommodation	A/C.5/45/-	Late October
ACABQ report	A/45/7/Add.-	Mid-November
17. Standards of accommodation for air travel	A/C.5/45/-	Late October
ACABQ report	A/45/7/Add.-	Mid-November
18. First programme budget performance report for 1990-1991	A/C.5/45/-	Late November
ACABQ report	A/45/7/Add.-	Late November
119. Programme planning		
1. Proposed medium-term plan for the period 1992-1997	A/45/6	Issued
Summary of comments and recommendations of Member States and intergovernmental bodies on the preparation of the medium-term plan	A/45/279	Issued

Agenda item and subject	Documentation	Estimated date of issue
2. Report of CPC	A/45/16 (Part I)	Issued
	(Part II)	Early October
Programme budget implications of recommendations contained in A/45/16	A/45/16 (Part I)/Add.1	Issued
	(Part II)/Add.1	Early October
3. Application of evaluation findings in programme design, delivery and policy directives	A/45/204	Issued
4. Programme performance of the United Nations for the biennium 1988-1989	A/45/218 and Corr.1 and Add.1 and Add.1/Corr.1	Issued
5. Report of ACABQ	A/45/-	Early October
120. Current financial crisis of the United Nations		
Report of the Secretary-General	A/45/-	Late November
Report of ACABQ	A/45/-	Late November
121. Financial emergency of the United Nations		
Report of the Secretary-General	A/C.5/45/-	Mid-October
Report of ACABQ	A/45/-	Late November
122. Administrative and budgetary co-ordination of the United Nations with the specialized agencies and the International Atomic Energy Agency		
Report of ACABQ	A/45/-	Early November
Report of the Joint Inspection Unit (JIU): Budgeting in organizations of the United Nations system (also item 123)	A/45/130	Issued
Comments of the Administrative Committee on Co-ordination (ACC)	A/45/130/Add.1	Issued
Comments of the Secretary-General	A/45/130/Add.2	Mid-October

Agenda item and subject	Documentation	Estimated date of issue
123. Joint Inspection Unit		
Annual report	A/45/34	28 September
Work programme	A/45/117	Issued
Implementation of recommendations	A/45/441	28 September
Reports of JIU a/		
Budgeting in organizations of the United Nations system (see item 122)	A/45/130	Issued
Comments of ACC	A/45/130/Add.1	Issued
Comments of the Secretary-General	A/45/130/Add.2	Mid-October
124. Pattern of Conferences		
Report of the Committee on Conferences	A/45/32	Issued
Printing requirements of the United Nations	A/C.5/45/8	Late September
Report of ACABQ	A/45/-	Early October
125. Scale of assessments for the apportionment of the expenses of the United Nations		
Report of the Committee on Contributions	A/45/11	Issued
126. Personnel questions		
(a) Composition of the Secretariat	A/45/-	Mid-October
List of staff of the Secretariat	A/C.5/45/L.2	10 October
(b) Respect for the privileges and immunities of officials of the United Nations and the specialized agencies and related organizations	A/C.5/45/10	Early October

---

a/ Individual reports of the Joint Inspection Unit will be considered in conjunction with the item to which they relate.

Agenda item and subject	Documentation	Estimated date of issue
(c) Other personnel questions		
Improvement of the status of women in the Secretariat	A/45/-	Early October
Amendments to the Staff Regulations	A/C.5/45/3	Issued
Administration of justice in the Secretariat	A/C.5/45/11	Early October
Secondment from Government service	A/C.5/45/12	Early October
Amendments to the Staff Rules	A/C.5/45/-	Early October
Note by the Secretary-General transmitting the views of United Nations staff representatives	A/C.5/45/-	Mid-October
127. United Nations common system		
Report of the International Civil Service Commission (ICSC)	A/45/30	15 October
Note by the Secretary-General transmitting the views of the Federation of International Civil Servants' Associations	A/C.5/45/-	Mid-October
128. United Nations pension system		
Report of the Joint Staff Pension Board	A/45/9	12 October
Investments of the Fund	A/C.5/45/7	Early October
Report of ACABQ	A/45/-	Mid-October
129. Financing of the United Nations peace-keeping forces in the Middle East		
(a) United Nations Disengagement Observer Force (UNDOF)	A/45/-	Late October
Report of ACABQ	A/45/-	Late November

Agenda item and subject	Documentation	Estimated date of issue
(b) United Nations Interim Force in Lebanon (UNIFIL)	A/45/-	Early November
Report of ACABQ	A/45/-	Late November
130. Financing of the United Nations Iran-Iraq Military Observer Group		
Report of the Secretary-General	A/45/-	Early November
Report of ACABQ	A/45/-	Mid-November
131. Financing of the United Nations Angola Verification Mission		
Report of the Secretary-General	A/45/-	Early November
Report of ACABQ	A/45/-	Late November
132. Financing of the United Nations Transition Assistance Group		
Report of the Secretary-General	A/45/-	Mid-November
Report of ACABQ	A/45/-	Late November
133. Financing of the United Nations Observer Group in Central America		
Report of the Secretary-General	A/45/-	Mid-November
Report of ACABQ	A/45/-	Late November
134. Administrative and budgetary aspects of the financing of the United Nations peace-keeping operations		
Support account for peace-keeping operations	A/45/493	28 September
Economies of scale, start-up problems and establishment of a reserve stock of equipment and supply items	A/45/493/Add.1	Late October
Use of civilian personnel in peace-keeping operations	A/45/-	Early October

Agenda item and subject		Documentation	Estimated date of issue
Rates of reimbursement to Governments of troop-contributing States		A/45/-	Mid-October
Report of ACABQ		A/45/-	Mid-November
12. Report of the Economic and Social Council			
Report of the Council		A/45/3	Early October
17. Appointments to fill vacancies in subsidiary organs and other appointments			
(a) Advisory Committee on Administrative and Budgetary Questions (ACABQ)	Vacancies	A/45/101 and Add.1	Issued
	Nominations	A/C.5/45/-	Issued b/
(b) Committee on Contributions	Vacancies	A/45/102	Issued
	Nominations	A/C.5/45/-	b/
(c) Board of Auditors	Vacancies	A/45/103	Issued
	Nominations	A/C.5/45/-	b/
(d) Investments Committee	Vacancies	A/45/104	Issued
	Nominations	A/C.5/45/-	b/
(e) United Nations Administrative Tribunal	Vacancies	A/45/105	Issued
	Nominations	A/C.5/45/-	b/
(f) International Civil Service Commission (ICSC)	Vacancies	A/45/106	Issued
	Nominations	A/C.5/45/-	b/
(h) United Nations Staff Pension Committee	Vacancy	A/45/142	Issued
	Nomination	A/C.5/45/-	b/

---

b/ The Secretary-General will submit, in due course, separate notes regarding nominations to these organs.

UNITED
NATIONS

A

General Assembly

Distr.
LIMITED

A/C.5/45/L.2
21 September 1990

ORIGINAL: ENGLISH

Forty-fifth session
FIFTH COMMITTEE
Agenda item 126 (a)

PERSONNEL QUESTIONS: COMPOSITION OF THE SECRETARIAT

List of staff of the United Nations Secretariat

Report of the Secretary-General

The Secretary-General has the honour to submit herewith, for the information of the General Assembly, a list of the staff of the United Nations Secretariat (ST/ADM/R.44) 1/ showing, by office, department and organizational element, the name, functional title, nationality and grade of all staff members holding an appointment of one year or more at 30 June 1990.

Notes

1/ Issued in limited quantity only.

UNITED
NATIONS

A

General Assembly

Distr.
LIMITED

A/C.5/45/L.3
25 October 1990

ORIGINAL: ENGLISH

Forty-fifth session
FIFTH COMMITTEE
Agenda item 118

PROGRAMME BUDGET FOR THE BIENNIUM 1990-1991

Work-load standards for various categories of conference-servicing staff, including clerical and typing staff, and work-load statistics for the various conference services in the 1986-1987 and 1988-1989 bienniums

United States of America: draft decision

The General Assembly,

Having considered the report of the Secretary-General on work-load standards for conference-servicing staff 1/ and the related recommendations of the Advisory Committee on Administrative and Budgetary Questions, 2/

1. Takes note of the Secretary-General's revised work-load standards, as modified by the Advisory Committee on Administrative and Budgetary Questions;

2. Also notes that the revised work-load standards reflect a further step towards enhanced productivity of conference-servicing staff, including improvements achieved through the application of new technologies;

3. Urges the Secretary-General and the Advisory Committee on Administrative and Budgetary Questions to keep these standards under review in order further to enhance economy and efficiency in conference-servicing activities;

4. Requests the Secretary-General to pursue through the Administrative Committee on Co-ordination the elaboration of unified work-load standards for

---

1/ A/C.5/45/1.

2/ A/45/7/Add.1.

conference-servicing staff within the United Nations common system and to report thereon, through the Advisory Committee on Administrative and Budgetary Questions, to the General Assembly at its forty-seventh session;

5. Requests the Advisory Committee on Administrative and Budgetary Questions to review with the United Nations organizations during this time the efforts being undertaken to achieve the harmonization of work-load standards in conference-servicing of all United Nations organizations;

6. Requests the Secretary-General to report to the General Assembly at its forty-seventh session, through the Advisory Committee on Administrative and Budgetary Questions, on progress relating to the further development of work-load standards in conference-servicing for all United Nations conference facilities, including those of the regional commissions.

UNITED NATIONS

A

General Assembly

Distr.
LIMITED

A/C.5/45/L.4
9 November 1990

ORIGINAL: ENGLISH

Forty-fifth session
FIFTH COMMITTEE
Agenda item 123

JOINT INSPECTION UNIT

Draft resolution submitted by the Chairman

The General Assembly,

Recalling its resolutions 41/213 of 19 December 1986 and 42/218 of 21 December 1987 and other recent relevant resolutions,

Having considered the annual report of the Joint Inspection Unit on its activities during the period 1 July 1989 to 30 June 1990, 1/ the work programme of the Unit for 1990 and the nucleus of its work programme for 1991-1992 2/ and the report of the Secretary-General on the implementation of the recommendations of the Unit, 3/

Reiterating the importance of a detailed and timely consideration of the reports of the Joint Inspection Unit, particularly by Member States and the organizations concerned,

Urging the executive heads and governing bodies of participating organizations of the Joint Inspection Unit to take full advantage of the resources of the Unit and to give due attention to its reports and recommendations,

---

1/ Official Records of the General Assembly, Forty-fifth Session, Supplement No. 34 (A/45/34).

2/ A/45/117, annex.

3/ A/45/441.

1. Takes note of the annual report of the Joint Inspection Unit 1/ and of its work programme for 1990 2/ and the report of the Secretary-General on the implementation of the recommendations of the Unit; 3/

2. Expresses appreciation to the Joint Inspection Unit for the reform measures it has introduced to improve the quality and effectiveness of its work;

3. Encourages the Joint Inspection Unit to continue to take into account the following measures in order to enhance further the usefulness of its reports to the governing bodies of the participating organizations:

(a) To make a more selective approach in drawing up its work programme to give greater attention to management, budgetary and administrative issues, including those identified by the Advisory Committee on Administrative and Budgetary Questions in its report on the administrative and budgetary co-ordination of the United Nations with the specialized agencies and the International Atomic Energy Agency, and by the Board of Auditors in its audit opinions and reports, as well as those areas of the United Nations system undergoing reform;

(b) To make every possible effort to issue its reports well in advance of meetings of the governing bodies of its participating organizations, in particular the General Assembly, and of the relevant subsidiary bodies, to ensure that the comments of the Secretary-General and those of the Administrative Committee on Co-ordination, where pertinent, are issued in accordance with existing regulations for the timely receipt of documentation;

(c) To make every effort to shorten its reports, using comparative tables and graphics whenever appropriate, and to include therein an executive summary of its recommendations in order to facilitate the consideration of its reports;

(d) To provide a more detailed commentary in its annual report to the General Assembly on the implementation of its recommendations by the United Nations and by the other participating organizations of the Unit;

(e) To concentrate on specific and practical operational problems and to address more precisely defined questions;

4. Requests the Secretary-General to review the research and analytical capacity of the Joint Inspection Unit in the context of the proposed programme budget of the United Nations for 1992-1993, taking into account the implementation of recommendation 15 of the Group of High-level Intergovernmental Experts to Review the Efficiency of the Administrative and Financial Functioning of the United Nations; 4/

4/ Official Records of the General Assembly, Forty-first Session, Supplement No. 49 (A/41/49).

5. Notes with appreciation the report on budgeting in organizations of the United Nations system, 5/ which may encourage the harmonization of procedures within the United Nations system, and notes in particular the recommendations contained in the report to facilitate a more equitable and comparable development of budgeting of the organizations in the system;

6. Requests the Secretary-General and the Joint Inspection Unit, in bringing to the attention of the appropriate bodies of the United Nations all reports of the Unit on matters within their respective spheres of competence, to arrange for the earliest possible introduction of reports of the Unit;

7. Invites Governments that are represented on the governing bodies of organizations and programmes for which the Joint Inspection Unit has issued reports to ensure that the reports are given full consideration;

8. Encourages all governing bodies of organizations and programmes to invite, when appropriate, a representative of the Joint Inspection Unit to be present at their meetings when considering the reports of the Unit;

9. Requests the Secretary-General to bring the present resolution to the attention of the executive heads of the participating organizations of the Joint Inspection Unit and to transmit to the General Assembly at its forty-sixth session a report on actions taken by those organizations to enhance consideration of the Unit's reports by the respective governing bodies.

5/ A/45/130 and Add.1.

UNITED
NATIONS

A

General Assembly

Distr.
LIMITED

A/C.5/45/L.4/Rev.1
19 November 1990

ORIGINAL: ENGLISH

Forty-fifth session
FIFTH COMMITTEE
Agenda item 123

JOINT INSPECTION UNIT

Revised draft resolution submitted by the Vice-Chairman following informal consultations

The General Assembly,

Recalling its resolutions 31/192 of 22 December 1976, 41/213 of 19 December 1986 and 42/218 of 21 December 1987 and other recent relevant resolutions,

Having considered the annual report of the Joint Inspection Unit on its activities during the period 1 July 1989 to 30 June 1990, 1/ the work programme of the Unit for 1990 and the nucleus of its work programme for 1991-1992 2/ and the report of the Secretary-General on the implementation of the recommendations of the Unit, 3/

Expressing its appreciation to the Joint Inspection Unit for the reform measures it has introduced to improve further its working methods and the quality of its work,

Reiterating the importance of a detailed and timely consideration of the reports of the Joint Inspection Unit, particularly by Member States and the organizations concerned,

---

1/ Official Records of the General Assembly, Forty-fifth Session, Supplement No. 34 (A/45/34).

2/ A/45/117, annex.

3/ A/45/441.

Urging the executive heads and governing bodies of participating organizations of the Joint Inspection Unit to take full advantage of the resources of the Unit and to give due attention to its reports and recommendations,

1. Takes note of the annual report of the Joint Inspection Unit 1/ and of its work programme for 1990 2/ and the report of the Secretary-General on the implementation of the recommendations of the Unit; 3/

2. Encourages the Joint Inspection Unit to continue to take into account the following measures in order to enhance further the usefulness of its reports to the governing bodies of the participating organizations:

(a) To make a more selective approach in drawing up its work programme to give greater attention to management, budgetary and administrative issues, including those identified by the Advisory Committee on Administrative and Budgetary Questions in its report on the administrative and budgetary co-ordination of the United Nations with the specialized agencies and the International Atomic Energy Agency, and by the Board of Auditors in its audit opinions and reports, as well as those areas of the United Nations system undergoing reform;

(b) To make every possible effort to issue its reports well in advance of meetings of the governing bodies of its participating organizations, in particular the General Assembly, and of the relevant subsidiary bodies, to ensure that the comments of the Secretary-General and those of the Administrative Committee on Co-ordination, where pertinent, are issued in accordance with existing regulations for the timely receipt of documentation;

(c) To make every effort to shorten its reports, using comparative tables and graphics whenever appropriate, and to include therein an executive summary of its recommendations in order to facilitate the consideration of its reports;

(d) To provide a more detailed commentary in its annual report to the General Assembly on the implementation of its recommendations by the United Nations and by the other participating organizations of the Unit;

(e) To concentrate on specific and practical operational problems and to address more precisely defined questions;

3. Requests the Secretary-General to review, in the context of the proposed programme budget for the biennium 1992-1993, the research and analytical capacity of the secretariat of the Joint Inspection Unit in order to enhance its performance, with due respect to the statute of the Unit;

4. Notes with appreciation the report on budgeting in organizations of the United Nations system 4/ which may encourage the harmonization of procedures within the United Nations system, and notes in particular the recommendations contained in the report to facilitate a more equitable and comparable development of budgeting of the organizations in the system;

4/ A/45/130 and Add.1.

5. Requests the Secretary-General and the Joint Inspection Unit, in bringing to the attention of the appropriate bodies of the United Nations all reports of the Unit on matters within their respective spheres of competence, to arrange for the earliest possible introduction of reports of the Unit;

6. Invites Governments that are represented on the governing bodies of organizations and programmes for which the Joint Inspection Unit has issued reports to ensure that the reports are given full consideration;

7. Encourages all governing bodies of the organizations and programmes to invite, when appropriate, a representative of the Joint Inspection Unit to be present at their meetings when considering the reports of the Unit;

8. Requests the Secretary-General to bring the present resolution to the attention of the executive heads of the participating organizations of the Joint Inspection Unit and to transmit to the General Assembly at its forty-sixth session a report on actions taken by those organizations to enhance consideration of the Unit's reports by the respective governing bodies.

UNITED NATIONS

A

General Assembly

Distr.
LIMITED

A/C.5/45/L.5
14 November 1990

ORIGINAL: ENGLISH

Forty-fifth session
FIFTH COMMITTEE
Agenda item 116

FINANCIAL REPORTS AND AUDITED FINANCIAL STATEMENTS AND REPORTS OF THE BOARD OF AUDITORS

Draft resolution submitted by the Vice-Chairman

The General Assembly,

Having considered the financial reports and audited financial statements for the biennium ended 31 December 1989 of the United Nations, 1/ including the International Trade Centre 2/ and the United Nations University, 3/ the United Nations Environment Programme 4/ and the United Nations Habitat and Human Settlements Foundation, 5/ for the year ended 31 December 1989 of the United Nations Children's Fund, 6/ the United Nations Development Programme, 7/ the United Nations Population Fund, 8/ the voluntary funds administered by the United Nations

---

1/ Official Records of the General Assembly, Forty-fifth Session, Supplement No. 5 (A/45/5), vols. I-III and ibid., A/45/5(vol.I)/Corr.1 and 2.

2/ Ibid., Supplement No. 5, (A/45/5), vol. II.

3/ Ibid., vol. III.

4/ Ibid., Supplement No. 5F and corrigendum (A/45/5/Add.6 and Corr.1).

5/ Ibid., Supplement No. 5H and corrigendum (A/45/5/Add.8 and Corr.1).

6/ Ibid., Supplement No. 5B and corrigendum (A/45/5/Add.2 and Corr.1).

7/ Ibid., Supplement No. 5A (A/45/5/Add.1).

8/ Ibid., Supplement No. 5G (A/45/5/Add.7).

High Commissioner for Refugees, 9/ the United Nations Relief and Works Agency for Palestine Refugees in the Near East, 10/ and the United Nations Institute for Training and Research, 11/ the report of the Advisory Committee on Administrative and Budgetary Questions 12/ and the concise summary of the principal findings and conclusions for remedial action of the Board of Auditors, 13/

Recognizing the progress made in the implementation of General Assembly resolution 44/183 of 19 December 1989,

Noting with appreciation the steps taken by executive heads and governing bodies of the United Nations organizations and programmes to give appropriate consideration and attention to the audit reports,

Taking into consideration the views expressed by delegations, by the Board of Auditors, by the Advisory Committee on Administrative and Budgetary Questions and by representatives of the United Nations organizations and programmes during the debate in the Fifth Committee on this item, and the widely expressed support for measures to improve the efficiency, management, financial accountability and budgetary control of the United Nations organizations and programmes concerned,

Noting with concern that the Board of Auditors, for the reasons stated in its reports, issued qualified audit opinions on the financial statements of the United Nations, the United Nations Development Programme and the United Nations Population Fund, and also issued a qualified audit opinion on compliance with the financial regulations and legislative authority on the transactions of the United Nations Institute for Training and Research,

Noting the efforts by a number of United Nations organizations and programmes to improve the presentation and format of financial statements and the accounting policies followed,

1. Accepts the financial reports and audited financial statements and the audit opinions and reports of the Board of Auditors regarding the aforementioned organizations;

2. Requests the governing bodies of the United Nations Development Programme and the United Nations Population Fund to require the executive heads concerned:

(a) To intensify their efforts to correct or improve the conditions that gave rise to the qualification of audit opinions of the Board of Auditors;

9/ Ibid., Supplement No. 5E (A/45/5/Add.5).

10/ Ibid., Supplement No. 5C (A/45/5/Add.3).

11/ Ibid., Supplement No. 5D (A/45/5/Add.4).

12/ See A/45/570 and Corr.1.

13/ See A/45/457, annex.

(b) To issue and implement comprehensive and specific guidelines in order to delineate appropriately programme expenditure, programme support and administrative expenditures;

3. Takes note of the recommendation, contained in paragraph 52 of the report of the Advisory Committee on Administrative and Budgetary Questions, 12/ and requests the United Nations Children's Fund and all relevant parties, in considering the implementation of the recommendation, to take fully into account the divergent views expressed by Member States in the Fifth Committee in this regard;

4. Endorses all other recommendations and observations of the Advisory Committee on Administrative and Budgetary Questions and approves all of the recommendations and observations of the Board of Auditors subject to the provisions of the present resolution, taking into account the views expressed by Member States in the Fifth Committee;

5. Requests the Panel of External Auditors to submit to the General Assembly at its forty-sixth session, through the Administrative Committee on Co-ordination and the Advisory Committee on Administrative and Budgetary Questions, an interim study on concrete issues to be resolved through the development of appropriate accounting principles and standards for consistent application in the United Nations system, taking into account the feasibility and benefits of such principles as well as the major problems to be addressed in this regard;

6. Approves the changes in the financial procedures of the United Nations Development Programme, as recommended by the Governing Council of the Programme in its decision 90/48, 14/ and the United Nations Population Fund, as recommended by the Governing Council in its decision 90/36; 14/

7. Decides that the reporting procedures, including those regarding substantive and management issues, that apply to United Nations organizations and programmes audited on a biennial basis shall also apply to the United Nations Children's Fund;

8. Invites the Board of Auditors to issue a special report for United Nations organizations audited on a biennial basis for the first year of each biennium through the Advisory Committee on Administrative and Budgetary Questions, if in the opinion of the Board there are matters that need to be brought to the attention of the governing bodies and/or the General Assembly;

9. Requests the Secretary-General to include in the proposed programme budget for 1992-1993 resources for the Board of Auditors corresponding to its work-load and adequate to carry out its functions in accordance with the financial regulations, taking into account all relevant decisions of the General Assembly,

---

14/ Official Records of the Economic and Social Council, 1990, Supplement No. 9 (E/1990/29), annex I.

including those relating to revised reporting procedures approved for the United Nations Development Programme, the United Nations Population Fund and the United Nations Children's Fund;

10. Expresses its concern with regard to the findings of the Board of Auditors that procurement procedures are not being fully complied with, requests the administrations involved to take immediate action to correct this problem, and invites the Administrative Committee on Administrative and Budgetary Questions to monitor the action taken;

11. Welcomes the intention of the Secretary-General to renegotiate the existing arrangements for common and joint services at the Vienna International Centre and requests the governing bodies and the executive heads of the United Nations Industrial Development Organization and the International Atomic Energy Agency to co-operate fully with him in this process;

12. Requests the Secretary-General to discuss with the executive heads of the United Nations Industrial Development Organization and the International Atomic Energy Agency the problem of compensation for the excessive costs charged by these organizations to the United Nations Office at Vienna for the majority of existing joint and common services at the Vienna International Centre;

13. Requests the Secretary-General and the executive heads of United Nations organizations and programmes:

(a) To submit to their respective governing bodies as well as to the General Assembly at its forty-sixth session detailed progress reports on steps taken to implement previous recommendations of the Board of Auditors and the related recommendations of the Advisory Committee on Administrative and Budgetary Questions and to explain if any of those recommendations have not yet been implemented, and requests the Board and the Committee to evaluate the efficacy of those measures and to report thereon to the General Assembly at its forty-sixth session;

(b) To consider, in consultation with the Board of Auditors and Advisory Committee on Administrative and Budgetary Questions, effective measures to facilitate reporting by staff members on a confidential basis of any inappropriate use of the resources of a United Nations organization or programme and to report to the General Assembly in this regard at its forty-sixth session;

(c) To implement stringent inventory controls on non-expendable property and to report on measures taken in this regard to the General Assembly at its forty-sixth session;

(d) To institute without delay more effective control on the payment of all allowances and benefits to staff members and to report on measures taken in this regard to the General Assembly at its forty-sixth session;

14. Reaffirms the importance of strict compliance with financial regulations and rules on the subject of unliquidated obligations, and requests the Secretary-General, in the light of his experience in implementing the new budget

process and in the context of the recommendations of the Board of Auditors, to analyse outstanding issues on this subject and to submit a thorough report to the General Assembly at its forty-sixth session;

15. Expresses appreciation to the Secretary-General for the steps taken to eliminate abuses in the payment of income tax reimbursements, and requests him to continue efforts to recover outstanding excess income tax reimbursements;

16. Urges the executive heads of other organizations and programmes to investigate possible abuses in the payment of income tax reimbursements to their staff members and to report on efforts taken in this regard to the General Assembly at its forty-sixth session;

17. Requests the Board of Auditors to ensure regular audit coverage of all extrabudgetary expenditures, including the various trust funds managed by the Secretary-General or the executive heads of United Nations organizations and programmes;

18. Requests the Commissioner-General of the United Nations Relief and Works Agency for Palestine Refugees in the Near East to report to the General Assembly at its forty-sixth session on the measures taken by the Agency to rectify the shortcomings identified by the audit of the Area Staff Provident Fund;

19. Invites the governing bodies of organizations and programmes for which audited financial statements have been considered by the General Assembly to ensure that full consideration is given to the reports of the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions and the comments made thereon in the Fifth Committee with a view to taking appropriate remedial measures;

20. Requests the executive heads of the United Nations organizations and programmes to ensure that expenditures do not exceed the level of funds provided under allotments in accordance with the financial rules and to enforce existing disciplinary measures with a view to enhancing accountability and budgetary discipline;

21. Requests the Board of Auditors and the Advisory Committee on Administrative and Budgetary Questions to continue to cover, in their review of organizations and programmes, including peace-keeping operations, the areas relating to the efficiency and effectiveness of the financial procedures and controls, the accounting system and related administrative and management aspects in accordance with regulation 12.5 of the Financial Regulations of the United Nations and to recommend measures, as appropriate, to strengthen financial and management controls and to standardize the financial reporting of the organizations;

22. Recommends that all future reports of the Board of Auditors continue to include separate sections that contain a summary of recommendations for corrective action to be taken by the United Nations organizations and programmes concerned, with an indication of relative urgency and a timetable for remedial action;

23. Encourages the Board of Auditors to carry out its audits in a comprehensive manner in response to paragraph 13 of General Assembly resolution 44/183;

24. Welcomes the review of the Board of Auditors of the liquidity positions of United Nations organizations, and requests the board to conduct a further review, bearing in mind that the information should be presented in a standardized manner;

25. Recommends that the Board of Auditors continue to submit to the General Assembly a concise document summarizing its principal findings, conclusions and recommendations of common interest, classified by audit area and, where appropriate, identifying the audited organization.

UNITED
NATIONS

A

General Assembly

Distr.
LIMITED

A/C.5/45/L.6
12 December 1990

ORIGINAL: ENGLISH

Forty-fifth session
FIFTH COMMITTEE
Agenda item 118

PROGRAMME BUDGET FOR THE BIENNIUM 1990-1991

Conditions of service and compensation for officials, other than Secretariat officials, serving the General Assembly

Draft resolution submitted by the Chairman

The General Assembly,

Recalling its resolutions 35/221 of 17 December 1980 and 40/256 of 18 December 1985 on the conditions of service and compensation for officials, other than Secretariat officials, serving the General Assembly,

Having considered the report of the Secretary-General 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Reaffirming the principle that the conditions of service for the Chairman and Vice-Chairman of the International Civil Service Commission and for the Chairman of the Advisory Committee on Administrative and Budgetary Questions shall be separate and distinct from those of officials of the Secretariat of the United Nations,

1. Decides that, with effect from 1 January 1991, the annual compensation of the two full-time members of the International Civil Service Commission and of the Chairman of the Advisory Committee on Administrative and Budgetary Questions shall be $112,875, with an additional special allowance of $8,000 for the Chairman of the Commission and the Chairman of the Advisory Committee;

1/ A/C.5/45/21.

2/ A/45/7/Add.13.

2. Approves the recommendations of the Advisory Committee on Administrative and Budgetary Questions as contained in paragraphs 3, 4 and 5 of its report with regard to the Chairman and Vice-Chairman of the International Civil Service Commission and the Chairman of the Advisory Committee and decides that the other conditions of service for these officials shall remain unchanged;

3. Decides that the compensation and other conditions of service of the full-time members of the International Civil Service Commission and of the Chairman of the Advisory Committee on Administrative and Budgetary Questions shall next be reviewed at the fiftieth session of the General Assembly and that, pending such review, the annual compensation shall be adjusted in accordance with the procedure approved in General Assembly resolution 35/221, paragraph 3.